

Other Agencies

The following agencies may be able to assist you with additional questions.

International Fuel Tax Association Inc.

www.iftach.org

Carrier information for USA and Canada, including tax rates, exemptions, special filing instructions and jurisdiction specific notifications.

Michigan Department of Transportation

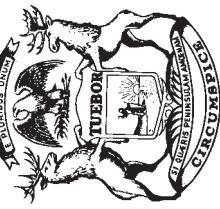
www.michigan.gov/mdot

Oversize/Overweight Vehicle Permits
(517) 373-2121

International Registration Plan (IRP)

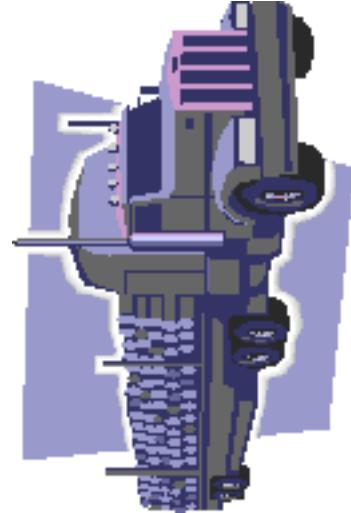
www.michigan.gov/sos

Apportioned plates, license plates, cab cards
(517) 322-1097
(517) 322-1058 (fax)



STATE OF MICHIGAN

Department of Treasury



Michigan Public Service Commission (MPSC)
www.michigan.gov/mpsc

Single State Registration
6545 Mercantile Way, Suite 1
Lansing MI 48911
(517) 241-6030

Internal Revenue Service (IRS)
www.irs.gov

IRS - FEIN telephone number (800) 829-4933
Heavy Highway Vehicle Use (US 2290): (866) 699-4096

Michigan Center for Truck Safety
www.truckingsafety.org
Motor Carrier Resources
(800) 682-4682

International Fuel Tax Agreement

Michigan Department of Treasury
Customer Contact Division, Special Taxes
P.O. Box 30474
Lansing, MI 48909-7974
Phone: (517) 636-4580
Fax: (517) 636-4593
www.michigan.gov/businessstaxes
(Click on the Fuel & Tobacco Link)

What is IFTA?

The International Fuel Tax Agreement (IFTA) is a multi-jurisdictional fuel use tax collection agreement.

The purpose of the Agreement is to promote and encourage the fullest and most efficient possible use of the highway system by making uniform administration of taxation laws with respect to qualified motor vehicles.

The IFTA governing documents include the IFTA Agreement, the IFTA Procedures Manual and the IFTA Audit Manual. The State of Michigan's IFTA Program works to assist Michigan-based carriers in understanding the IFTA statutes, filing requirements, and payment deadlines.

Michigan IFTA Assistance

The following resources are available to assist you:

Web: Visit www.michigan.gov/businesses
(Click on the Fuel & Tobacco Link) for forms and additional IFTA tax information.

Phone: Call (517) 636-4580 for general questions on filing requirements. Representatives are available to assist you Monday-Friday, 8 a.m.-4:45 p.m.

Fax: Fax applications and returns to (517) 636-4593.

In Person: Licensing representatives are available to assist you Monday-Friday, 8 a.m.- 4 p.m. Return Processing Customer Service is available Monday - Friday, 8 a.m. - 5 p.m. We are located at Michigan Department of Treasury, Operations Center, 7285 Parsons Drive, Dimondale, MI 48821. Licensing applications and IFTA returns can be dropped off in the lobby until 5 p.m., Monday-Friday.

Driving Directions to Operations Center: From I-96, take Exit 98A to Lansing Road South. Travel south to the second traffic light and turn right on Crowsner Drive (Secretary of State building is on the right). Take the second left onto Parsons Drive. Enter the Operations Center building through the main lobby. Security personnel on duty will contact IFTA staff to assist you.

Frequently Asked Questions

What is a "qualified motor vehicle"?

IFTA defines a "qualified motor vehicle" as a motor vehicle used, designed, or maintained for transportation of persons or property and:

- ◆ Having two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
- ◆ Having three or more axles regardless of weight;
- ◆ Or is used in combination, when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

"Qualified motor vehicle" does not include recreational vehicles. Farm plated vehicles and school buses, meeting the definition of "qualified motor vehicle," must obtain an IFTA license and fuel decals if traveling in another jurisdiction that requires them.

Can I get an IFTA license even if I don't leave Michigan?

No. To qualify for an IFTA fuel tax license your "qualified motor vehicle" must be licensed under the provisions of the International Registration Plan (IRP) and travel within at least one other IFTA member jurisdiction.

I need help with my quarterly report. Who can I talk to?

For assistance, call our office at (517) 636-4580, Monday - Friday, 8 a.m.-4:45 p.m. You may also fax your request to (517) 636-4593 or send your correspondence to:

Michigan Department of Treasury
Customer Contact Division, Special Taxes
P.O. Box 30474
Lansing, MI 48909-7974

Ensure that your returns are complete. Review and record all fuel and mileage information so we may provide you with prompt and efficient service.

What should I bring to get an IFTA license?

- ◆ Completed application (Form 2823 or 3014)
It is Treasury's policy to require corporate officer (responsible party) information on all new IFTA applications (Form 2823, line 22).
 - ◆ Letter of authorization (if picking up decals for someone else) or Power of Attorney (Form 151) if representing the taxpayer.
 - ◆ Any delinquent reports, lease agreements (if relevant), proof of FEIN (if changing ID#).
- ◆ **Most Commonly Used Forms**
All forms listed below are available on Treasury's Web site at www.michigan.gov/businesses
(Click on the Fuel & Tobacco Link).
- 2823 IFTA Fuel Tax License Application
 - For new IFTA licensees or to request additional decals.
- 2824 Application for Replacement Claiming Lost, Destroyed, Undelivered or Stolen State of Michigan IFTA Fuel Decal(s)
 - For lost, destroyed, undelivered or stolen decals or if vehicle was sold.
- 2873 Temporary IFTA Permit
 - You must already be licensed with IFTA; Form 2823 must accompany Form 2873.
- 151 Power of Attorney
- 163 Notice of Change or Discontinuance
 - To change a business name or address, or if a business is discontinued.

Other Required Forms:

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|-------------|--------------------------|
| 100-MN | IFTA Return |
| 101-MN | IFTA Schedule |
| 105.0/105.1 | Tax rates and rate codes |
- Tax rates and rate codes change quarterly. Use the correct chart for the return you are filing.